Please amend the following claims as shown.

2. (Three Times Amended) A formulation for oral or topical administration including

a) one or more cyclosporins;

b) 5 to 50% of one or more compounds selected from polyglycerol esters of fatty acids of formula (1)

$$CH_2OR\text{-}CHOR\text{-}CH_2O\text{-}(CH_2CHOR\text{-}CH_2O\text{-})_nCH_2\text{-}CHOR\text{-}CH_2OR \quad (1)$$

wherein n is an integer from 4 to 13 and R is H or CO_2R' wherein R' is $C_{8\text{-}22}$ saturated, unsaturated or hydroxylated alkyl and wherein at least one group R is not hydrogen;

c) 5 to 50% of one or more compounds selected from polyglycerol esters of fatty acids and/or unsaturated fatty acids of formula (2)

$$CH_2OR\text{-}CHOR\text{-}CH_2O\text{-}(CH_2CHOR\text{-}CH_2O)_nCH_2\text{-}CHOR\text{-}CH_2OR \quad (2)$$

wherein n is an integer from 0 –10 and R = H or CO_2R'' wherein R" is $C_{8\text{-}22}$ saturated, unsaturated or hydroxylated alkyl, and wherein at least one group R is not hydrogen;

d) 5 to 50% of one or more compounds selected from the group consisting of triglyceride macrogol glycerol esters, partial glycerides of fatty acids and macrogol esters of fatty acids in which the average quantity of reacted ethylene oxide in the synthesis of these substances ranges between 50 to 150 mols and concurrently the ratio between components b) and d) is from 0.1:1 to 10:1;

wherein the above percentages are selected to total 100%;

wherein upon dilution with water 1:1 by volume the viscosity of the formulation increases by at least 5 times in comparison to the undiluted composition; and

wherein upon dilution with water the formulation forms a dispersion of non-spherical polymorphous gel particles having a dimension of 0.2 to 500 μm.